

Personal Property

When do I need to list personal property?

During the month of January of each year, owners of taxable property are required to list personal property.

Are personal property forms available online?

Yes, click the link below for Property Tax Forms and Publications

http://www.co.durham.nc.us/departments/txad/Property_Tax_Forms_and_Publications.html

What types of Personal Property do I need to list on the listing form?

Individual Personal Property consists of:

- Boats
- Jet skis
- Mobile homes
- Aircrafts (including hot air balloons and gliders)
- Unlicensed Motor Vehicles (including trailers, campers & motorcycles)
- Business Personal Property (farm equipment, CIP, business personal, such as furniture, fixtures, computers, machinery & equipment and leasehold or the date of application for a trade or business)

Do I have to list my Real Estate?

Durham County automatically lists your Real Estate for you each year. If you have made any changes to your property during the last year, those need to be reported on Section F of the listing form. What you need to report are if you built new home/structure, or if you did any additions/remodeling and/or demolition/removal of structure.

If I own the same personal property as I list last year, do I still need to list?

Yes, personal property must be listed each year.

When should I receive my tax bill for my personal property and real estate?

Bills are projected to be mailed in July of each year.

How was my property valued?

Real Value: Real Estate is valued as of January 1s of each year based on the County of Durham's last general reappraisal. Durham County last general reappraisal was effective January 2008.

Personal Property: Value is placed on the personal property as of January 1st of each year.

I sold my property; do I still owe the taxes?

In accordance to N.C. General Statute, we are required to tax the owner of record as of January 1st. If you have sold your real property, forward your notice to the new owner.

How can I appeal the value you have placed on my personal property?

Pursuant to N.C.G.S. 105-317.1 © you must appeal the value, situs, or taxability of the personal property within 30 days after the date of the bill.